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TRANSMITTAL FORM			A	Application Number		10/679,094		
			F	Filing Date		October 3, 2003		
			F	First Named Inventor		James Bennett		
			1	Art Unit		3735		
			E	Examiner Name		Christine D. Hopkins		
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ENCLOSURES (check all that apply)								
Fee Transmittal Form		Drawing(s)		After Allowance Communication to TC				
Fee Attached		Licensing-related Papers		Appeal Communication to Board				
Amendment/Reply		Petition		of Appeals and Interferences				
After Final		Petition to Convert to a		Appeal Communication to TC (Appeal Notice, Brief, Reply Brief)				
Affidavits/declaration(s)		Provisional Application						
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						atus Letter		
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Information Disclosure					Other Enclosure(s) (please identify below):			
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SIGNATURE OF APPLICANT, ATTORNEY, OR AGENT								
Firm McAndrews Held & Malloy, Ltd								
Signature	Konald Apubles							
Printed Name Ronald H. Spuhler								
Date October 26, 2006								
CERTIFICATE OF MAILING								
I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail in an envelope addressed to: Mail Stop Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 on October 26, 2006.								
Name (Print/type)	Registration No. (Attorney/Agent)			ent)	52,245			
Signature	Ronald H. Spuh	Louh	(e)	1		Date	October 26, 2006	

PATENT

In the Application of:

JAMES BENNETT

Application No.: 10/679,094

Filed: OCTOBER 3, 2003

For: SOUND AND HEARTBEAT

PLAYBACK SYSTEM

Examiner: CHRISTINE D. HOPKINS

Group Art Unit: 3735

Confirmation No.: 3545

CERTIFICATE OF MAILING

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By:

Ronald H. Spuhler Reg. No. 52,245

RESPONSE TO NON-FINAL OFFICE ACTION

Mail Stop Amendment Commissioner for Patents P. O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

This paper is submitted in response to the Non-Final Office Action mailed on July 26, 2006. The Applicant respectfully requests reconsideration of the application in light of the following amendments and remarks.

Amendments to the claims begin on page 2.

Remarks begin on page 6.